

FORM NO. 3CEFB

[See sub-rule (1) of rule 10THD]

Application for Opting for Safe Harbour in respect of Specified Domestic Transactions

To,
The Assessing Officer

Sir/Madam,

I propose to opt for the safe harbour rules under section 92CB of the Income-tax Act, 1961 read with rules 10TH to 10THD of the Income-tax Rules, 1962. In this regard the particulars are as under:

1. General:

- (a) Full name of the assessee:
- (b) [Permanent Account Number or Aadhaar Number]:
- (c) Address of the assessee:
- (d) Nature of business or activities of the assessee:
- (e) Status
- (f) Assessment Year

2. Eligible Specified Domestic Transaction:

Sl. No.	Particulars in respect of eligible specified domestic transaction	Remarks
1.	Has the eligible assessee entered into any specified domestic transaction in respect of supply of electricity, transmission of electricity or wheeling of electricity referred in [clause (i), (ii) or (iii)] of rule 10THB? If yes, provide the following details: (a) Name and address of the associated enterprises (AE) with whom the eligible specified domestic transaction has been entered into. (b) Description of the eligible specified domestic transaction. (c) Details of relevant order of the Appropriate Commission determining the tariff [or approving the methodology for determination of the tariff]. (d) Amount received or receivable/paid or payable in respect of the eligible specified domestic transaction. (e) Whether transfer price is in accordance with the circumstances specified under rule 10THC.	Yes/No Yes/No
[2.	Has the eligible assessee entered into any specified domestic transaction in respect of purchase of milk and milk products referred to in clause (iv) of rule 10THB? If yes, provide the following details: (a) The quantity of milk and milk products purchased during the	Yes/No

	year from the members.	
(b)	Details of milk equivalent of the milk products purchased from members.	
(c)	The rate or rates at which milk or milk products have been purchased during the year.	
(d)	Whether payment for purchase of milk or milk product has been made at the same rate to all the members of the co-operative society.	Yes/No
(e)	Whether transfer price is in accordance with the circumstances specified under rule 10THC.]	Yes/No

I declare that the information furnished herein is correct and truly stated.

Yours faithfully,

Place:

Date:

Signature

Name

Designation/Capacity

Address

Note 1. - Associated enterprise shall have the same meaning as provided in clause (a) of rule 10A.

Note 2. - The application shall be verified by the person authorised to verify the return of income under section 140.